

Statement of Changes in Net Position for Fiscal 2002 Reporting

						USSGL Account Attributes/1			
						Adjusted Trial Balance			
Cum. Res. of Oper.	Unexp. Approp.	Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Exch./ Nonexch.	Custodial/ Noncust.	Additional Information Required
		1	Beginning Balances						
	X	1	Pre	B	3100	Unexpended Appropriations - Cumulative			
X		1	Pre	B	3310	Cumulative Results of Operations			
		2	Prior-Period Adjustments (+/-)						
X		2	Pre	E	7400	Prior-Period Adjustments			
	X	2	Pre	E	3109	Unexpended Appropriations - "Prior-Period Adjustments"			
		3	Beginning Balances, As Adjusted						
X	X	3			CALC (1..2)				
		Budgetary Financing Sources:							
		4	Appropriations Received						
	X	4	Pre	E	3101	Unexpended Appropriations - Appropriations Received			Should tie to the Statement of Budgetary Resources, line 1A, except for trust and special funds.
		5	Appropriations Transferred-In/Out (+/-)						
	X	5	Pre	E	3102	Unexpended Appropriations - Transfers-In			Debit - Decreases/Credit - Increases
	X	5	Pre	E	3103	Unexpended Appropriations - Transfers-Out			Debit - Decreases/Credit - Increases
		6	Other Adjustments (Rescissions, etc.) (-)						
	X	6	Pre	E	3106	Unexpended Appropriations - Adjustments			Debit - Decreases/Credit - Increases
X		6	Pre	E	5790	Other Financing Sources			Relating to adjustments. Debit - Decreases/ Credit - Increases
		7	Appropriations Used						
	X	7	Pre	E	3107	Unexpended Appropriations - Used			Debit - Decreases/Credit - Increases
X		7	Pre	E	5700	Expended Appropriations			Debit - Decreases/Credit - Increases

Statement of Changes in Net Position for Fiscal 2002 Reporting

						USSGL Account Attributes/1				
						Adjusted Trial Balance				
Cum. Res. of Oper.	Unexp. Approp.	Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Exch./ Nonexch.	Custodial/ Noncust.	Additional Information Required	
		8	Non-Exchange Revenue							
X		8	Pre	E	5310	Interest Revenue	T	A		
X		8	Pre	E	5319	Contra Revenue for Interest	T	A		
X		8	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	T	A		
X		8	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	T	A		
X		8	Pre	E	5800	Tax Revenues Collected	T*	A	Reported by recipient/noncust. Entity only	
X		8	Pre	E	5801	Tax Revenue Accrual Adjustment	T*	A	Reported by recipient/noncust. Entity only	
X		8	Pre	E	5809	Contra Revenue for Taxes	T*	A	Reported by recipient/noncust. Entity only	
X		8	Pre	E	5890	Tax Revenues Refunded	T*	A	Reported by recipient/noncust. Entity only	
X		8	Pre	E	5900	Other Revenue	T	A		
X		8	Pre	E	5909	Contra Revenue for Other Revenue	T	A		
		9	Donations and Forfeitures of Cash and Cash Equivalents							
X		9	Pre	E	5600	Donated Revenue - Financial Resources	T*			
X		9	Pre	E	5609	Contra Revenue for Donations - Financial Resources	T*			
X		9	Pre	E	5900	Other Revenue	T		Budgetary. Related to forfeitures of cash and cash equivalents.	
X		9	Pre	E	5909	Contra Revenue for Other Revenue	T		Budgetary. Related to forfeitures of cash and cash equivalents.	
		10	Transfers-In/Out Without Reimbursement (+/-)							
X		10	Pre	E	5740	Appropriated Earmarked Receipts Transferred In				
X		10	Pre	E	5745	Appropriated Earmarked Receipts Transferred Out				
X		10	Pre	E	5750	Expenditure Financing Sources - Transfers-In				

Statement of Changes in Net Position for Fiscal 2002 Reporting

						USSGL Account Attributes/1			
						Adjusted Trial Balance			
Cum. Res. of Oper.	Unexp. Approp.	Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Exch./ Nonexch.	Custodial/ Noncust.	Additional Information Required
X		10	Pre	E	5755	Nonexpenditure Financing Sources - Transfers-In			
X		10	Pre	E	5760	Expenditure Financing Sources - Transfers-Out			
X		10	Pre	E	5765	Nonexpenditure Financing Sources - Transfers-Out			
		11	Other Budgetary Financing Sources						
X		11	Pre	E	5790	Other Financing Sources			Budgetary
X		11	Pre	E	7110	Gains on Disposition of Assets	T		Budgetary
X		11	Pre	E	7180	Unrealized Gains - Investments	T		Budgetary
X		11	Pre	E	7190	Other Gains	T		Budgetary
X		11	Pre	E	7210	Losses on Disposition of Assets	T		Budgetary
X		11	Pre	E	7280	Unrealized Losses - Investments	T		Budgetary
X		11	Pre	E	7290	Other Losses	T		Budgetary
X		11	Pre	E	7500	Distribution of Income - Dividend	T		Budgetary
			Other Financing Sources:						
		12	Donations and Forfeitures of Property						
X		12	Pre	E	5610	Donated Revenue - Nonfinancial Resources	T*		
X		12	Pre	E	5619	Contra Donated Revenue - Nonfinancial Resources	T*		
X		12	Pre	E	5900	Other Revenue	T		No budgetary impact. Related to forfeitures of properties.
X		12	Pre	E	5909	Contra Revenue for Other Revenue	T		No budgetary impact. Related to forfeitures of properties.
		13	Transfers-in/out Without Reimbursement (+/-)						
X		13	Pre	E	5720	Financing Sources Transferred In Without Reimbursement			
X		13	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement			

Statement of Changes in Net Position for Fiscal 2002 Reporting

Cum. Res. of Oper.	Unexp. Approp.	Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1		Additional Information Required	
							Exch./ Nonexch.	Custodial/ Noncust.		
							Adjusted Trial Balance			
		14	Imputed Financing From Costs Absorbed by Others							
X		14	Pre	E	5780	Imputed Financing Sources				
		15	Other (+/-)							
X		15	Pre	E	5790	Other Financing Sources			No budgetary impact.	
X		15	Pre	E	5799	Adjustment of Appropriations Used			No budgetary impact.	
X		15	Pre	E	5900	Other Revenue	T		Portion associated with nonexchange revenue. Nonbudgetary	
X		15	Pre	E	5909	Contra Revenue for Other Revenue	T		Portion associated with nonexchange revenue. Nonbudgetary	
X		15	Pre	E	7110	Gains on Disposition of Assets	T		No budgetary impact.	
X		15	Pre	E	7180	Unrealized Gains - Investments	T		No budgetary impact.	
X		15	Pre	E	7190	Other Gains	T		No budgetary impact.	
X		15	Pre	E	7210	Losses on Disposition of Assets	T		No budgetary impact.	
X		15	Pre	E	7280	Unrealized Losses - Investments	T		No budgetary impact.	
X		15	Pre	E	7290	Other Losses	T		No budgetary impact.	
X		15	Pre	E	7500	Distribution of Income - Dividend	T		No budgetary impact.	
		16	Total Financing Sources							
X		16			CALC (6..15)					
	X	16			CALC (4..7)					
X		17	Net Cost of Operations (+/-)							
		18	Ending Balances							
X		18			CALC ((3+16) -17)				Should equal the ending amount reported as net position on the balance sheet.	
	X	18			CALC (3 + 16)				Should equal the ending amount reported as net position on the balance sheet.	

* - By definition, this USSGL account can only have this USSGL attribute domain.

Footnotes:

1 - Use attribute domains as provided in Section IV, page 4.